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## ABSTRACT OF THE DISCLOSURE

A method of making a micromirror unit is provided. In accordance with the method, a micromirror unit is made from a material substrate having a multi-layer structure composed of silicon layers and at least one intermediate layer. The resulting micromirror unit includes a mirror forming base, a frame and a torsion bar. The method includes the following steps. First, a pre-torsion bar is formed by subjecting one of the silicon layers The obtained pre-torsion bar is rendered etching. smaller in thickness than the mirror forming base and is held in contact with the intermediate layer. desired torsion bar is obtained by removing intermediate layer contacting with the pre-torsion bar.

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